

1 PHILLIP A. TALBERT
2 United States Attorney
3 MICHELE BECKWITH
4 Assistant United States Attorney
5 501 I Street, Suite 10-100
Sacramento, CA 95814
Telephone: (916) 554-2700
Facsimile: (916) 554-2900
5

6 Attorneys for Plaintiff
7 United States of America
8

IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

10 UNITED STATES OF AMERICA,	CASE NO. 2:00-CR-00345-KJM
11 Plaintiff,	GOVERNMENT'S REQUEST FOR AN ORDER TO
12 v.	ASSIGN AND DISBURSE RESTITUTION
13 DANIEL BULLOCK, ET AL.,	
14 Defendants.	

15
16 The United States of America, by and through its counsel, Phillip A. Talbert, United States
17 Attorney, and Michele Beckwith, Assistant United States Attorney, hereby requests that the Court issue
18 an order directing the Clerk of the United States District Court to assign restitution and disburse the
19 restitution already collected and held in unclaimed funds to the victim in this case – the Department of
20 the Treasury, Internal Revenue Service (IRS). The requested order is necessary because, based on a
21 review of the file and information received from representatives in the office of the Clerk of the Court,
22 in the absence of the requested order, the Clerk cannot pay the victim any of the restitution the Clerk has
23 collected to date.

24 The exhibits attached to this motion demonstrate that this is a case involving evasion of taxes
25 owed to the IRS. *See* ECF 101 (Plea agreement for defendant Shearer); Exhibit 1. Defendant Shearer
26 pleaded guilty to a superseding information charging violations of Title 18, United States Code, Section
27 371, Conspiracy, as well as violations of Title 26, United States Code Section 7206(1), Making and
28 Subscribing to False Tax Returns. The factual basis to the plea agreement establishes that defendants

1 Crockett, Pfieffer, Bullock and Shearer participated in a scheme to conceal income from the IRS, and
2 that several filed false tax returns with the IRS pursuant to that conspiracy. *Id.*; *see also* Exhibit 1;
3 Exhibit 2 (Bullock Plea Agreement); Exhibit 3 (Shearer and Bullock Sentencing Memoranda). From
4 these documents, it is clear that the victim in this case was the IRS and that any restitution ordered was
5 intended to reimburse the victim.

6 However, the judgments entered against each defendant directed that restitution be made to
7 payee “United States Attorney’s Financial Litigation Unit.” *See* ECF Nos. 121 at 5, 123 at 5; *see also*
8 ECF Nos. 122, 123, 135. Based on the foregoing, the language designating the payee was in error, and
9 the correct payee for restitution is the Department of the Treasury, Internal Revenue Service.¹ *See*
10 Docket Nos. 113 at 12, 114 at 7. Accordingly, the United States requests that the Court enter the
11 proposed order submitted with this motion so that the Clerk of the Court may release from unclaimed
12 funds the moneys paid by defendants to date and direct them to the proper victim. The requested order
13 merely enables the Clerk to distribute that sum to the actual victim and does not otherwise seek to
14 amend the judgment.

15
16
17 Dated: February 1, 2022

PHILLIP A. TALBERT
United States Attorney

19 By: /s/ Michele Beckwith
20 MICHELE BECKWITH
21 Assistant United States Attorney
22
23
24
25
26
27

1 It is true that the U.S. Attorney’s Office Financial Litigation Unit (FLU) works to collect
2 unpaid debt (including restitution judgments), but it should not have been named as the payee in this
3 case, as it did not – unlike the Department of Treasury, IRS – suffer the loss in this case.